

# ARIZONA FORM 51T

## TRANSACTION PRIVILEGE TAX ELECTION FOR ACCOUNTING AND REPORTING EXPENSES CREDIT

Calendar Year \_\_\_\_\_

Mail to: Arizona Department of Revenue, 1600 W Monroe, Phoenix AZ 85007

For assistance call: (602) 255-2060 or 1-800-843-7196 (statewide only); TDD (602) 542-4021 or 1-800-397-0256 (statewide only)

Reporting Entity Name		Taxpayer identification number <input type="checkbox"/> EIN	
C/O		<input type="checkbox"/> SSN	
Mailing address			
City or town, state, and ZIP code	Country	Phone	Postmark

Entity Type:

Check one ☐ F= Consolidated ☐ C= Combined ☐ S= Separate Corporation ☐ E= Estate  
☐ H= Subchapter S ☐ P= Partnership ☐ I= Sole Proprietor ☐ T= Trust

☐ Check here if this is a change in election  
 Change is to be effective beginning \_\_\_\_\_  
 Month & Year

A business entity which files a single Arizona income tax return that includes income from more than one transaction privilege tax license should file this election form with the Department of Revenue if it is expected that the credit for accounting and reporting expenses for all transaction privilege tax licenses will meet or exceed the maximum \$10,000 amount for the calendar year. This election form should indicate how the credit will be allocated among the licenses.

List all Arizona transaction privilege tax licenses that will be part of this group subject to the election. Please use whole dollar amounts in each election; if none, please enter zero.

	Transaction Privilege Tax Licensee A/D/C	Entity	Employer ID number	Transaction Privilege	Election Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

Please

Sign here

Taxpayer's Signature

Date

Taxpayer's Title

Phone Number